IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 35 OF 2018
IN
INCOME TAX APPEAL (L) NO. 693 OF 2013

The Principal Commissioner of Income Tax-25
Mumbai .. Applicant

In the matter between
The Principal Commissioner of Income Tax-25
Mumbai .. Applicant

v/s.
M/s. GAC Constructions,
Mumbai .. Respondent

Mr. Arvind Pinto for the applicant / orig. appellant
Mr. Pramod Kumar Parida i/b PKP Legal Solutions for the respondent

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA J.J.

DATED : 16th FEBRUARY, 2018.

P.C.

1. This Notice of Motion has been taken out to condone the delay of 1444 days in seeking to restore its appeal, which was dismissed on 26th September, 2013 by self-operating order of the Prothonotoary and Senior Master. The impugned order of the Prothonotoary and Senior Master dated 26th September, 2013 had granted time to the applicant to remove objections on or before 17th October, 2013, failing which the appeal stands rejected under Rule 986 of the Bombay High Court

Original Side Rules.

2. The affidavit in support dated 30th October, 2017 of Mr. Venkatesh Lakka, Income Tax Officer, 25(2)(3) seeking to explain the delay, is bereft of any particulars. All it states is that he has taken charge of the present office in June, 2017. The only explanation offered in the affidavit dated 30th October, 2017 is that prior to his taking charge, there was a restructuring of Income Tax Department but no particulars as to how it prevented the Revenue from removing the office objections in time or the delay in taking out this motion. Nor does the affidavit state when the Revenue came to know of the rejection and what steps were taken thereafter etc. The affidavit in support is most casual.

3. In the above view, Notice of Motion is dismissed. No order as to costs.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**